UNITED
NATIONS

E

Economic and Social Council

Distr.
LIMITED

E/ICEF/1992/AB/L.11
12 May 1992

ORIGINAL: ENGLISH

UNITED NATIONS CHILDREN'S FUND
Committee on Administration and Finance
1992 session

FOR INFORMATION

REVIEW OF EXPENDITURES IN EXCESS OF COMMITMENTS AND UNSPENT COMMITMENTS FOR COMPLETED PROJECTS FINANCED BY SUPPLEMENTARY FUNDS

SUMMARY

The present report summarizes the outstanding balances of expenditures in excess of commitments and the unspent balances of commitments for completed supplementary-funded projects as at 31 December 1991.

INTRODUCTION

1. As a result of the expanded audit of the 1986 accounts, the 1988 Executive Board established the procedures to be followed in disposing of outstanding balances of overspent and unspent commitments for completed projects.

2. Regarding expenditures in excess of commitments, the 1988 Executive Board, in its decision 1988/11 H (E/ICEF/1988/13), established, inter alia, the following:

> "The financial implementation of supplementary-funded programmes should remain within the funded amounts. However, during the implementation, because of exchange rate fluctuations or other price increases that are out of UNICEF control, the resource needs may exceed those of the original project budget. In such cases, the donor(s) will be approached for additional support. If the additional support is not forthcoming, the project will be phased out and any overexpenditures will be allocated from general resources. The secretariat will report all such cases to the Executive Board specifying the amount in United States dollars, the assisted country to which it relates and the explanation of the overexpenditures".

3. In addition, in its decision 1988/11 I (E/ICEF/1988/13), the 1988 Executive Board established the following procedure for commitments in excess of expenditures:

> "When it is determined that a project is completed with savings, and where appropriate, the donor will be approached for possible reprogramming. If the donor does not agree, the balance of commitments will be cancelled and returned to the donor".

I. DISPOSITION OF OVERSPENT BALANCES FOR COMPLETED PROJECTS

4. In accordance with the policy of the Executive Board as noted in paragraph 2 above, the secretariat reported overexpenditures of $11,225,290.57 to the Executive Board in its 1991 session (E/ICEF/1991/AB/L.12). These overexpenditures were reviewed by the secretariat and field offices in 1991, and adjustments to the accounts were made. The resulting adjustments against general resources in 1991 amounted to $5,014,017.14. Details can be found in annex I.

5. The present report also summarizes the balances of overspent commitments relating to completed projects as of 31 December 1991 totalling $2,020,699.85. All overexpenditures will be reviewed in 1992 and the necessary action taken in accordance with the policy as stated in paragraph 2 above. The details can be found in annex II.

II. UNSPENT COMMITMENTS FOR COMPLETED PROJECTS

6. In accordance with the policy of the Executive Board as noted in paragraph 3 above, the secretariat reported to the Executive Board at its 1991 session unspent commitments totalling $55,413.02 related to completed projects (E/ICEF/1991/AB/L.12). These balances were reviewed by the secretariat and field offices in 1991, and adjustments to the accounts were made. After such adjustments, $32,918.07 of the amount reported in the prior year was used to fund general resource expenditures. Details can be found in annex III.

Annex I

1990 OVEREXPENDITURES CHARGED TO GENERAL RESOURCES IN 1991

(In United States dollars)

Region/country	Amount
AFRICA	
Angola	245 850.74
Benin	49 351.22
Botswana	3 885.95
Burkina Faso	4 025.38
Burundi	36 671.47
Cameroon	2 326.09
Cape Verde	73 490.06
Chad	163 868.63
Comoros	14 879.10
Côte d'Ivoire	16 630.18
Congo	15 660.91
Ethiopia	898 368.34
Gambia	3 915.28
Lesotho	34 007.27
Liberia	63 316.04
Madagascar	233 967.95
Mali	175 786.78
Mauritania	50 948.75
Mozambique	30 667.46
Niger	17 481.75
Nigeria	69 567.27
Rwanda	9 478.11
Senegal	49 053.78
Sierra Leone	56 637.21
Somalia	130 567.88
Uganda	325 681.24
United Republic of Tanzania	100 544.10
Zaire	24 744.98
Zambia	11 621.75
Zimbabwe	1 200.83
Regional liberation movement	192 161.20
Total, Africa	3 106 357.70

/...

Region/country	Amount
AMERICAS AND THE CARIBBEAN	
Argentina	1 956.31
Belize	6 547.00
Bolivia	252 446.46
Chile	2 858.25
Colombia	3 193.19
Dominican Republic	4 261.30
Ecuador	227.91
Guatemala	107 205.33
Haiti	19 827.80
Jamaica	28 943.02
Mexico	31 768.57
Nicaragua	98 909.38
Peru	64 324.61
Total, Americas and the Caribbean	622 469.13
ASIA	
Bhutan	116.51
China	107 624.53
India	61 213.94
Lao People's Democratic Republic	2 556.76
Maldives	31 555.26
Myanmar	36 063.54
Nepal	139 123.37
Pakistan	0.09
Philippines	67 101.36
Sri Lanka	52 244.87
Thailand	125 633.05
Viet Nam	3 682.78
Total, Asia	626 916.06
MIDDLE EAST AND NORTH AFRICA	
Djibouti	5 866.00
Egypt	26 103.25
Jordan	31 553.08
Lebanon	68 241.40
Sudan	483 398.88
Syrian Arab Republic	70 081.09
Palestinian children and mothers in the Syrian Arab Republic	30.55
Total, Middle East and North Africa	685 274.25
Grand total	5 041 017.14

Annex II

SUMMARY OF OVEREXPENDITURES RELATED TO COMPLETED PROJECTS AS OF 31 DECEMBER 1991

(ACTION TO BE TAKEN IN 1992)

(In United States dollars)

Region/country	Amount
AFRICA	
Angola	139 512.35
Chad	27 148.88
Ethiopia	135 414.55
Gabon	17 045.17
Guinea	115 414.42
Lesotho	15 216.72
Liberia	11 076.93
Malawi	12 676.36
Mali	10 014.23
Mauritania	23 321.63
Mozambique	43 034.64
Niger	14 923.44
Nigeria	110 633.70
Sierra Leone	21 599.37
Somalia	70 053.92
Zimbabwe	26 798.93
Total, Africa	793 885.24
AMERICAS AND THE CARIBBEAN	
Belize	5 436.68
Costa Rica	3 718.00
Ecuador	23 290.21
Guatemala	19 700.00
Peru	71 260.72
Central America and Panama	51 083.65
Total, Americas and the Caribbean	174 489.26
ASIA	
India	47 437.73
Lao People's Democratic Republic	29 011.68
Myanmar	14 901.00
Total, Asia	91 350.41

Region/country	Amount
EUROPE	
Romania	1 478.67
Russian Federation	4 873.63
Total, Europe	6 352.30
MIDDLE EAST AND NORTH AFRICA	
Iran (Islamic Republic of)	132 838.09
Iraq	463 382.60
Jordan	85 576.06
Lebanon	61 732.61
Sudan	139 711.22
Turkey	71 382.06
Total, Middle East and North Africa	954 622.64
Grand total	2 020 699.85

Annex III

SUMMARY OF 1990 UNSPENT BALANCES IN COMPLETED PROJECTS USED TO FUND GENERAL RESOURCES EXPENDITURES AS AT 31 DECEMBER 1991

(In United States dollars)

Region/country	Amount
AFRICA	
Angola	89.42
Burkina Faso	1 393.29
Burundi	25.17
Cameroon	163.10
Cape Verde	205.49
Central African Republic	1 307.50
Chad	1 819.83
Ethiopia	3 093.59
Lesotho	47.00
Mali	772.63
Mauritania	487.53
Mozambique	696.29
Niger	409.66
Somalia	954.18
United Republic of Tanzania	5.78
Zambia	149.06
Total, Africa	11 619.52
AMERICAS AND THE CARIBBEAN	
Bolivia	235.91
Brazil	548.81
Colombia	311.96
Ecuador	327.90
El Salvador	254.71
Guatemala	1 050.05
Honduras	765.11
Jamaica	822.40
Mexico	1 750.46
Nicaragua	485.25
Peru	274.54
Total, Americas and the Caribbean	6 827.10

Region/country	Amount
ASIA	
Bangladesh	334.73
Bhutan	381.61
Cambodia	1 720.32
China	142.42
Indonesia	1 356.37
Republic of Korea	848.67
Nepal	1 281.91
Philippines	3 061.44
Sri Lanka	486.40
Afghanistan regional programme	148.35
Total, Asia	9 762.22
MIDDLE EAST AND NORTH AFRICA	
Lebanon	2 381.92
Sudan	1 406.09
Palestinian children and mothers in the Syrian Arab Republic	0.02
Palestinian children and mothers in the West Bank and Gaza	921.20
Total, Middle East and North Africa	4 709.23
Grand total	32 918.07